

1 E. MARTIN ESTRADA  
United States Attorney  
2 MACK E. JENKINS  
Assistant United States Attorney  
3 Chief, Criminal Division  
KRISTEN A. WILLIAMS (Cal. Bar No. 263594)  
4 Assistant United States Attorney  
Deputy Chief, Major Frauds Section  
5 1100 United States Courthouse  
312 North Spring Street  
6 Los Angeles, California 90012  
Telephone: (213) 894-0526  
7 Facsimile: (213) 894-6269  
E-mail: Kristen.Williams@usdoj.gov

8 Attorneys for Plaintiff  
9 UNITED STATES OF AMERICA

10 UNITED STATES DISTRICT COURT

11 FOR THE CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 CASIE HYNES,

16 Defendant.

No. CR 2:24-cr-00205-HDV

PLEA AGREEMENT FOR DEFENDANT  
CASIE HYNES

17  
18 1. Subject to the approval of the United States Department of  
19 Justice, Tax Division, this constitutes the plea agreement between  
20 CASIE HYNES ("defendant") and the United States Attorney's Office for  
21 the Central District of California (the "USAO") in the investigation  
22 of fraudulent applications for disaster loans authorized by the  
23 Coronavirus Aid, Relief, and Economic Security ("CARES") Act and  
24 false claims to the Internal Revenue Service in seeking refunds of  
25 the Employee Retention Credit enacted as a part of COVID relief in  
26 the CARES Act. This agreement is limited to the USAO and cannot bind  
27 any other federal, state, local, or foreign prosecuting, enforcement,  
28 administrative, or regulatory authorities.



DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to a two-count information in the form attached to this agreement as Exhibit A or a substantially similar form, which charges defendant with wire fraud, in violation of 18 U.S.C. § 1343, and false claims, in violation of 18 U.S.C. § 287.

b. Not contest facts agreed to in this agreement.

c. Abide by all agreements regarding sentencing contained in this agreement.

d. Appear for all court appearances, surrender as ordered for service of sentence, obey all conditions of any bond, and obey any other ongoing court order in this matter.

e. Not commit any crime; however, offenses that would be excluded for sentencing purposes under United States Sentencing Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not within the scope of this agreement.

f. Be truthful at all times with the United States Probation and Pretrial Services Office and the Court.

g. Pay the applicable special assessments at or before the time of sentencing unless defendant has demonstrated a lack of ability to pay such assessments.

h. Defendant agrees that any and all criminal debt ordered by the Court will be due in full and immediately. The government is not precluded from pursuing, in excess of any payment schedule set by the Court, any and all available remedies by which to

1 satisfy defendant's payment of the full financial obligation,  
2 including referral to the Treasury Offset Program.

3 i. Complete the Financial Disclosure Statement on a form  
4 provided by the USAO and, within 30 days of defendant's entry of a  
5 guilty plea, deliver the signed and dated statement, along with all  
6 of the documents requested therein, to the USAO by either email at  
7 usacac.FinLit@usdoj.gov (preferred) or mail to the USAO Financial  
8 Litigation Section at 300 North Los Angeles Street, Suite 7516, Los  
9 Angeles, CA 90012. Defendant agrees that defendant's ability to pay  
10 criminal debt shall be assessed based on the completed Financial  
11 Disclosure Statement and all required supporting documents, as well  
12 as other relevant information relating to ability to pay.

13 j. Authorize the USAO to obtain a credit report upon  
14 returning a signed copy of this plea agreement.

15 k. Consent to the USAO inspecting and copying all of  
16 defendant's financial documents and financial information held by the  
17 United States Probation and Pretrial Services Office.

18 3. Defendant further agrees:

19 a. To forfeit all right, title, and interest in and to  
20 any and all monies, properties, and/or assets of any kind, derived  
21 from or acquired as a result of the illegal activity to which  
22 defendant is pleading guilty, specifically including, but not limited  
23 to \$120,925.10 seized on or about May 24, 2023, from Bluevine  
24 checking account ending in 5915, held in the name of Joseph Little  
25 Consulting, Joseph Little (collectively, the "Forfeitable Property").

26 b. To the Court's entry of an order of forfeiture at or  
27 before sentencing with respect to the Forfeitable Property and to the  
28 forfeiture of the property.

1           c. To take whatever steps are necessary to pass to the  
2 United States clear title to the Forfeitable Property, including,  
3 without limitation, the execution of a consent decree of forfeiture  
4 and the completing of any other legal documents required for the  
5 transfer of title to the United States.

6           d. Not to contest any administrative forfeiture  
7 proceedings or civil judicial proceedings commenced against the  
8 Forfeitable Property. If defendant submitted a claim and/or petition  
9 for remission for all or part of the Forfeitable Property on behalf  
10 of herself or any other individual or entity, defendant shall and  
11 hereby does withdraw any such claims or petitions, and further agrees  
12 to waive any right she may have to seek remission or mitigation of  
13 the forfeiture of the Forfeitable Property.

14           e. Not to assist any other individual in any effort  
15 falsely to contest the forfeiture of the Forfeitable Property.

16           f. Not to claim that reasonable cause to seize the  
17 Forfeitable Property was lacking.

18           g. To prevent the transfer, sale, destruction, or loss of  
19 any and all assets described above to the extent defendant has the  
20 ability to do so.

21           h. That forfeiture of Forfeitable Property shall not be  
22 counted toward satisfaction of any special assessment, fine,  
23 restitution, costs, or other penalty the Court may impose.

24           i. The parties further agree that, pursuant to the Asset  
25 Forfeiture Policy Manual (2021), Chapter 14, Sec. II.B.2 and 28  
26 C.F.R. Part 9.8, upon a determination by the government that it can  
27 make the required representations set forth therein, and if requested  
28 by defendant, the government will submit a restoration request to the

1 Money Laundering and Asset Recovery Section of the Department of  
2 Justice, seeking approval for any assets forfeited to be restored  
3 to the victims in this case, which may, in turn, satisfy in full or  
4 part any restitution order. Defendant has acknowledged that the  
5 Attorney General, or his designee, has the sole discretion to approve  
6 or deny the restoration request.

7           j. With respect to any criminal forfeiture ordered as a  
8 result of this plea agreement, defendant waives: (1) the requirements  
9 of Federal Rules of Criminal Procedure 32.2 and 43(a) regarding  
10 notice of the forfeiture in the charging instrument, announcements of  
11 the forfeiture sentencing, and incorporation of the forfeiture in the  
12 judgment; (2) all constitutional and statutory challenges to the  
13 forfeiture (including by direct appeal, habeas corpus or any other  
14 means); and (3) all constitutional, legal, and equitable defenses to  
15 the forfeiture of the Forfeitable Property in any proceeding on any  
16 grounds including, without limitation, that the forfeiture  
17 constitutes an excessive fine or punishment. Defendant acknowledges  
18 that forfeiture of the Forfeitable Property is part of the sentence  
19 that may be imposed in this case and waives any failure by the Court  
20 to advise defendant of this, pursuant to Federal Rule of Criminal  
21 Procedure 11(b)(1)(J), at the time the Court accepts defendant's  
22 guilty plea.

23           4. Defendant agrees to cooperate with the Internal Revenue  
24 Service in the determination of defendant's tax liability for 2021  
25 and 2022. Defendant agrees that:

26           a. Defendant will file, prior to the time of sentencing,  
27 amended returns for the years subject to the above admissions,  
28 correctly reporting income and correcting improper deductions and

1 credits; will, if requested to do so by the Internal Revenue Service,  
2 provide the Internal Revenue Service with information regarding the  
3 years covered by the returns; will pay to the Fiscal Clerk of the  
4 Court at or before sentencing all additional taxes and all penalties  
5 and interest assessed by the Internal Revenue Service on the basis of  
6 the returns; and will promptly pay to the Fiscal Clerk of the Court  
7 all additional taxes and all penalties and interest thereafter  
8 determined by the Internal Revenue Service to be owing as a result of  
9 any computational error(s). Payments may be made to the Clerk,  
10 United States District Court, Fiscal Department, 255 East Temple  
11 Street, Room 1178, Los Angeles, California 90012.

12           b. Nothing in this agreement forecloses or limits the  
13 ability of the Internal Revenue Service to examine and make  
14 adjustments to defendant's returns after they are filed.

15           c. Defendant will not, after filing the returns, file any  
16 claim for refund of taxes, penalties, or interest for amounts  
17 attributable to the returns filed in connection with this plea  
18 agreement.

19           d. Defendant gives up any and all objections that could  
20 be asserted to the Examination Division of the Internal Revenue  
21 Service receiving materials or information obtained during the  
22 criminal investigation of this matter, including materials and  
23 information obtained through grand jury subpoenas.

24                           THE USAO'S OBLIGATIONS

25           5. The USAO agrees to:

26                   a. Not contest facts agreed to in this agreement.

27                   b. Abide by all agreements regarding sentencing contained  
28 in this agreement.

1           c. At the time of sentencing, provided that defendant  
2 demonstrates an acceptance of responsibility for the offenses up to  
3 and including the time of sentencing, recommend a two-level reduction  
4 in the applicable Sentencing Guidelines offense level, pursuant to  
5 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an  
6 additional one-level reduction if available under that section.

7           d. Except for criminal tax violations (including  
8 conspiracy to commit such violations chargeable under 18 U.S.C.  
9 § 371), not further criminally prosecute defendant for violations of  
10 bank fraud, in violation of 18 U.S.C. § 1344; aggravated identity  
11 theft, in violation of 18 U.S.C. § 1028A; and money laundering, in  
12 violation of 18 U.S.C. §§ 1956 and 1957, arising out of defendant's  
13 conduct described in the agreed-to factual basis set forth in  
14 paragraph 15 below. Defendant understands that the USAO is free to  
15 criminally prosecute defendant for any other unlawful past conduct or  
16 any unlawful conduct that occurs after the date of this agreement.  
17 Defendant agrees that at the time of sentencing the Court may  
18 consider the uncharged conduct in determining the applicable  
19 Sentencing Guidelines range, the propriety and extent of any  
20 departure from that range, and the sentence to be imposed after  
21 consideration of the Sentencing Guidelines and all other relevant  
22 factors under 18 U.S.C. § 3553(a).

23           e. Recommend that defendant be sentenced to a term of  
24 imprisonment no higher than the low end of the applicable Sentencing  
25 Guidelines range, provided that the offense level used by the Court  
26 to determine that range is 28 or higher and provided that the Court  
27 does not depart downward in offense level or criminal history  
28 category. For purposes of this agreement, the low end of the

1 Sentencing Guidelines range is that defined by the Sentencing Table  
2 in U.S.S.G. Chapter 5, Part A.

3 NATURE OF THE OFFENSES

4 6. Defendant understands that for defendant to be guilty of  
5 the crime charged in count one, that is, wire fraud, in violation of  
6 Title 18, United States Code, Section 1343, the following must be  
7 true: (1) defendant knowingly devised or participated in a scheme or  
8 plan to defraud, or a scheme to obtain money or property by means of  
9 false and fraudulent pretenses, representations, promises, or omitted  
10 facts; (2) the statements made or facts omitted were material; (3)  
11 the defendant acted with the intent to defraud, that is, the intent  
12 to deceive and cheat; and (4) the person used or caused to be used an  
13 interstate wire communication to carry out or attempt to carry out an  
14 essential part of the scheme.

15 7. Defendant understands that for defendant to be guilty of  
16 the crime charged in count two, that is, false claims, in violation  
17 of Title 18, United States Code, Section 287, the following must be  
18 true: (1) defendant made or presented a false, fictitious, or  
19 fraudulent claim to a department of the United States; (2) defendant  
20 knew such claim was false, fictitious, or fraudulent; and (3)  
21 defendant did so with the specific intent to violate the law or with  
22 a consciousness that what she was doing was wrong.

23 PENALTIES AND RESTITUTION

24 8. Defendant understands that the statutory maximum sentence  
25 that the Court can impose for a violation of Title 18, United States  
26 Code, Section 1343, is: 20 years' imprisonment; a three-year period  
27 of supervised release; a fine of \$250,000 or twice the gross gain or  
28



1 gross loss resulting from the offense, whichever is greatest; and a  
2 mandatory special assessment of \$100.

3 9. Defendant understands that the statutory maximum sentence  
4 that the Court can impose for a violation of Title 18, United States  
5 Code, Section 287, is: 5 years' imprisonment; a three-year period of  
6 supervised release; a fine of \$250,000 or twice the gross gain or  
7 gross loss resulting from the offense, whichever is greatest; and a  
8 mandatory special assessment of \$100.

9 10. Defendant understands, therefore, that the total maximum  
10 sentence for all offenses to which defendant is pleading guilty is:  
11 25 years' imprisonment; a three-year period of supervised release; a  
12 fine of \$500,000 or twice the gross gain or gross loss resulting from  
13 the offenses, whichever is greatest; and a mandatory special  
14 assessment of \$200.

15 11. Defendant understands that defendant will be required to  
16 pay full restitution to the victim(s) of the offenses to which  
17 defendant is pleading guilty. Defendant agrees that, in return for  
18 the USAO's compliance with its obligations under this agreement, the  
19 Court may order restitution to persons other than the victim(s) of  
20 the offenses to which defendant is pleading guilty and in amounts  
21 greater than those alleged in the counts to which defendant is  
22 pleading guilty. In particular, defendant agrees that the Court may  
23 order restitution to any victim of any of the following for any  
24 losses suffered by that victim as a result: (a) any relevant conduct,  
25 as defined in U.S.S.G. § 1B1.3, in connection with the offenses to  
26 which defendant is pleading guilty; and (b) any charges not  
27 prosecuted pursuant to this agreement as well as all relevant  
28 conduct, as defined in U.S.S.G. § 1B1.3, in connection with those

1 charges. The parties currently believe that the applicable amount of  
2 restitution is approximately \$2,255,244, but recognize and agree that  
3 this amount could change based on facts that come to the attention of  
4 the parties prior to sentencing.

5 12. Defendant understands that supervised release is a period  
6 of time following imprisonment during which defendant will be subject  
7 to various restrictions and requirements. Defendant understands that  
8 if defendant violates one or more of the conditions of any supervised  
9 release imposed, defendant may be returned to prison for all or part  
10 of the term of supervised release authorized by statute for the  
11 offense that resulted in the term of supervised release, which could  
12 result in defendant serving a total term of imprisonment greater than  
13 the statutory maximum stated above.

14 13. Defendant understands that, by pleading guilty, defendant  
15 may be giving up valuable government benefits and valuable civic  
16 rights, such as the right to vote, the right to possess a firearm,  
17 the right to hold office, and the right to serve on a jury.  
18 Defendant understands that she is pleading guilty to felonies and  
19 that it is a federal crime for a convicted felon to possess a firearm  
20 or ammunition. Defendant understands that the convictions in this  
21 case may also subject defendant to various other collateral  
22 consequences, including but not limited to revocation of probation,  
23 parole, or supervised release in another case and suspension or  
24 revocation of a professional license. Defendant understands that  
25 unanticipated collateral consequences will not serve as grounds to  
26 withdraw defendant's guilty pleas.

27 14. Defendant and her counsel have discussed the fact that, and  
28 defendant understands that, if defendant is not a United States

1 citizen, the convictions in this case make it practically inevitable  
2 and a virtual certainty that defendant will be removed or deported  
3 from the United States. Defendant may also be denied United States  
4 citizenship and admission to the United States in the future.  
5 Defendant understands that while there may be arguments that  
6 defendant can raise in immigration proceedings to avoid or delay  
7 removal, removal is presumptively mandatory and a virtual certainty  
8 in this case. Defendant further understands that removal and  
9 immigration consequences are the subject of a separate proceeding and  
10 that no one, including her attorney or the Court, can predict to an  
11 absolute certainty the effect of her convictions on her immigration  
12 status. Defendant nevertheless affirms that she wants to plead  
13 guilty regardless of any immigration consequences that her pleas may  
14 entail, even if the consequence is automatic removal from the United  
15 States.

#### 16 FACTUAL BASIS

17 15. Defendant admits that defendant is, in fact, guilty of the  
18 offenses to which defendant is agreeing to plead guilty. Defendant  
19 and the USAO agree to the statement of facts provided below and agree  
20 that this statement of facts is sufficient to support pleas of guilty  
21 to the charges described in this agreement and to establish the  
22 Sentencing Guidelines factors set forth in paragraph 17 below but is  
23 not meant to be a complete recitation of all facts relevant to the  
24 underlying criminal conduct or all facts known to either party that  
25 relate to that conduct.

#### 26 PPP and EIDL Fraud Scheme

27 Beginning in or around June 2020 and continuing through at least  
28 in or around December 2021, in Los Angeles County, within the Central

1 District of California, defendant knowingly and with intent to  
2 defraud executed a scheme to obtain money from various financial  
3 institutions and the United States Small Business Administration  
4 ("SBA") through fraudulent applications for loans through the  
5 Paycheck Protection Program ("PPP") and the Economic Injury Disaster  
6 Loan ("EIDL") program, programs designed to provide relief from the  
7 government to small businesses to assist during the COVID-19  
8 pandemic.

9 Between 2020 and 2021, defendant requested employer  
10 identification numbers for (and in some instances incorporated with  
11 the California Secretary of State) approximately 20 entities,  
12 including entities associated with a t-shirt business that she and  
13 two associates owned and operated (Nasty Womxn Project and She Suite  
14 Collective) and entities purportedly associated with J.L., C.H.,  
15 S.S., M.W., and others, but which defendant knew were not actually  
16 affiliated with those individuals (such as JL Education, Casie Hynes  
17 Consulting, College Club, She Suite Ventures, and NW Project).

18 Between June 2020 and December 2021, defendant submitted and  
19 caused to be submitted at least 23 fraudulent PPP loan applications  
20 to various federally insured financial institutions (the "PPP  
21 Lenders") and at least 59 fraudulent EIDL applications to the SBA in  
22 the names of both existing and newly created entities, which  
23 applications were transmitted via interstate wire to servers  
24 associated with the PPP and EIDL program located outside of  
25 California. On those applications, defendant at times used the  
26 personal information and signatures of J.L., C.H., S.S., M.W., and  
27 others, without their authorization. In the applications, defendant  
28 also made false statements, including providing false information as

1 to the purported number of employees and average monthly payroll and  
2 the purported ownership and control of the entities. Defendant  
3 typically also submitted fabricated tax documents and bank statements  
4 in support of the PPP and EIDL applications. Defendant made these  
5 false statements and included fraudulent supporting documentation  
6 knowing and intending that the PPP Lenders and SBA would rely upon  
7 the false statements and fraudulent supporting documentation, which  
8 were material to the PPP Lenders and SBA as they determined whether  
9 to approve the loans and the amount of any approved loans.

10 In order to execute the scheme to defraud and obtain money and  
11 property from the PPP Lenders and SBA, on or about April 14, 2021,  
12 defendant electronically submitted to American Lending Center ("ALC")  
13 an application on behalf of JL Education seeking a PPP loan in the  
14 amount of \$416,666.67, which application was transmitted via  
15 interstate wire to a server located outside of California. In the  
16 application, defendant falsely stated that JL Education was wholly  
17 owned by J.L., had 20 employees as of December 31, 2020, and had an  
18 average monthly payroll of \$166,666.67. In fact, as defendant knew,  
19 J.L. did not own JL Education, and the company did not have the  
20 employees or average monthly payroll stated. Defendant also used  
21 J.L.'s electronic signature to sign the application without J.L.'s  
22 knowledge or permission. In support of JL Education's PPP loan  
23 application, defendant submitted, among other things, a fabricated  
24 February 2020 bank account purportedly for JL Education, a fabricated  
25 2019 Form 1120 federal corporate tax return for JL Education, and a  
26 fraudulent 2019 payroll summary report of JL Education employees  
27 showing wages earned, even though defendant knew those employees did  
28 not work for JL Education or receive those wages from it. Defendant

1 submitted this false and fraudulent information knowing and intending  
2 that ALC would rely on it in approving the loan.

3 In reliance on the fraudulent loan applications defendant  
4 submitted and the false statements and fabricated documents therein,  
5 the PPP Lenders and the SBA approved PPP and EIDL loans for various  
6 of the entities defendant created. The PPP Lenders and SBA disbursed  
7 proceeds from these loans into entity accounts controlled by  
8 defendant, many of which loan proceeds were subsequently transferred  
9 to other accounts controlled by defendant and/or used for defendant's  
10 personal expenses.

11 Defendant admits that the intended loss related to defendant's  
12 fraudulent PPP and EIDL loan scheme is approximately \$3,174,323, and  
13 that she received approximately \$2,255,244 in fraudulent proceeds  
14 from those loans. Defendant further admits that she caused losses to  
15 more than 10 victims and obtained more than \$1 million in gross  
16 receipts from one or more financial institutions through this scheme.

#### 17 False Claims

18 Defendant also used some of the same companies discussed above  
19 to submit tax forms to the Internal Revenue Service ("IRS")  
20 requesting refunds. Following the outbreak of COVID-19, Congress  
21 enacted statutes authorizing the IRS to reduce the employment tax  
22 burdens of small businesses and reimburse those businesses for wages  
23 paid to employees who were on sick or family leave and could not work  
24 because of the pandemic. For tax periods in 2020 and 2021, the IRS  
25 offered the Employee Retention Credit ("ERC") and paid sick and  
26 family leave credit (collectively, the "COVID-19 Tax Credits") to  
27 businesses that were significantly impacted by the pandemic.

Between in or around May 2021 and in or around April 2022, defendant caused to be submitted tax forms - namely, Advance Payment of Employer Credits due to COVID-19 ("Form 7200"), Employer's Quarterly Federal Tax Returns ("Form 941"), and United States Corporation Income Tax Returns ("Form 1120") - on behalf of She Suite Ventures; Nasty Womxn Project LLC; and Casie Hynes Consulting (collectively, the "False Returns"), seeking refunds based on false statements, including fraudulently claimed COVID-19 Tax Credits:

BUSINESS NAME	EIN	FORM	YEAR / QUARTER	DATE RECEIVED	REFUND REQUESTED
She Suite Ventures	86-1519459	941	2020/2	5/11/2021	\$104,399.59
She Suite Ventures	86-1519459	7200	2020/3	6/26/2021	\$104,399.59
She Suite Ventures	86-1519459	7200	2020/4	6/26/2021	\$104,399.59
She Suite Ventures	86-1519459	941	2021/1	5/11/2021	\$166,557.99
She Suite Ventures	86-1519459	7200	2021/2	7/13/2021	\$195,911.41
She Suite Ventures	86-1519459	7200	2021/3	7/13/2021	\$195,911.41
She Suite Ventures	86-1519459	7200	2021/4	7/13/2021	\$195,911.41
Nasty Womxn Project LLC	85-3519972	1120	2020	8/23/2021	\$42,507.00
Nasty Womxn Project LLC	85-3519972	941	2021/1	6/26/2021	\$36,041.83
Nasty Womxn Project LLC	85-3519972	7200	2021/2	6/26/2021	\$36,041.83
Nasty Womxn Project LLC	85-3519972	7200	2021/3	6/26/2021	\$36,041.83
Casie Hynes Consulting	81-2476098	1120	2020/4	4/19/2022	\$37,580.00

In fact, as defendant knew, these entities had little to no substantial business operations in 2020 and 2021, and did not have the number of employees claimed, pay the quarterly wages claimed for those employees, or make the federal tax deposits claimed. In the cases of Nasty Womxn Project LLC and Casie Hynes Consulting,

1 defendant also knew that those entities did not have the gross  
2 receipts she reported on their Form 1120s.

3 For example, on or about July 13, 2021, defendant caused a Form  
4 7200 to be filed on behalf of She Suite Ventures for the fourth  
5 quarter of 2021, requesting \$195,911.41 as an advance payment of  
6 COVID-19 Tax Credits. In the form, defendant falsely claimed that  
7 She Suite Ventures had 20 employees and stated that She Suite  
8 Ventures had reported \$530,108.00 in wages, tips, and other  
9 compensation paid on its most recent Form 941 from the first quarter  
10 of 2021. Defendant made these statements (1) knowing that She Suite  
11 Ventures did not have that many employees or pay employees the  
12 reported amount in wages, tips, and other compensation, and (2) with  
13 the specific intent to violate the law and a consciousness that what  
14 she was doing was wrong.

15 Defendant admits that she made knowing and willful false  
16 statements on the False Returns that she caused to be submitted to  
17 the IRS, and sought approximately \$1,255,703 in COVID-19 Tax Credits  
18 and tax refunds through those False Returns, none of which the IRS  
19 paid.

20 SENTENCING FACTORS

21 16. Defendant understands that in determining defendant's  
22 sentence the Court is required to calculate the applicable Sentencing  
23 Guidelines range and to consider that range, possible departures  
24 under the Sentencing Guidelines, and the other sentencing factors set  
25 forth in 18 U.S.C. § 3553(a). Defendant understands that the  
26 Sentencing Guidelines are advisory only, that defendant cannot have  
27 any expectation of receiving a sentence within the calculated  
28 Sentencing Guidelines range, and that after considering the



1 Sentencing Guidelines and the other § 3553(a) factors, the Court will  
 2 be free to exercise its discretion to impose any sentence it finds  
 3 appropriate up to the maximum set by statute for the crimes of  
 4 conviction.

5 17. Defendant and the USAO agree to the following applicable  
 6 Sentencing Guidelines factors:

7	Base Offense Level:	7	[U.S.S.G. § 2B1.1(a)(1)]
8	Loss Between \$1.5 Million		[U.S.S.G. § 2B1.1(b)(1)(I) -
9	and \$9.5 Million:	+16-18	(J)]
10	More than 10 Victims:	+2	[U.S.S.G.
11			§ 2B1.1(b)(2)(A)(i)]
12	Use of Means of	+2	[U.S.S.G.
12	Identification		§ 2B1.1(b)(11)(C)(i)]
13	More than \$1 Million from a	+2	[U.S.S.G. § 2B1.1(b)(17)]
14	Financial Institution		
15	Acceptance of Responsibility	-3	[U.S.S.G. § 3E1.1]

16  
 17 The USAO will agree to a two-level downward adjustment for acceptance  
 18 of responsibility (and, if applicable, move for an additional one-  
 19 level downward adjustment under U.S.S.G. § 3E1.1(b)) only if the  
 20 conditions set forth in paragraph 5(c) are met and if defendant has  
 21 not committed, and refrains from committing, acts constituting  
 22 obstruction of justice within the meaning of U.S.S.G. § 3C1.1, as  
 23 discussed below. Subject to paragraph 31 below, defendant and the  
 24 USAO agree not to seek, argue, or suggest in any way, either orally  
 25 or in writing, that any other specific offense characteristics,  
 26 adjustments, or departures relating to the offense level be imposed,  
 27 with the exception that (1) defendant agrees the applicable loss is  
 28 at least greater than \$1.5 million, corresponding to an adjustment of

1 plus-sixteen under U.S.S.G. § 2B1.1(b)(1)(I), while the government  
2 reserves the right to argue—and defendant the right to contest—that  
3 the applicable loss is in fact between \$3.5 million and \$9.5 million,  
4 corresponding to an adjustment of plus-eighteen under U.S.S.G.  
5 § 2B1.1(b)(1)(J); (2) the government reserves the right to argue for—  
6 and defendant to contest—the applicability of a two-level enhancement  
7 for sophisticated means under U.S.S.G. § 2B1.1(b)(10); (3) defendant  
8 reserves the right to argue—and the government the right to contest—  
9 that departures under U.S.S.G. §§ 5H1.4 and 5H1.6 should apply; and  
10 (4) both parties may argue for or contest the applicability of a two-  
11 level reduction under U.S.S.G. § 4C1.1(a). Defendant agrees,  
12 however, that if, after signing this agreement but prior to  
13 sentencing, defendant were to commit an act, or the USAO were to  
14 discover a previously undiscovered act committed by defendant prior  
15 to signing this agreement, which act, in the judgment of the USAO,  
16 constituted obstruction of justice within the meaning of U.S.S.G.  
17 § 3C1.1, the USAO would be free to seek the enhancement set forth in  
18 that section and to argue that defendant is not entitled to a  
19 downward adjustment for acceptance of responsibility under U.S.S.G.  
20 § 3E1.1.

21 18. Defendant understands that there is no agreement as to  
22 defendant's criminal history or criminal history category.

23 19. Defendant and the USAO reserve the right to argue for a  
24 sentence outside the sentencing range established by the Sentencing  
25 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),  
26 (a)(2), (a)(3), (a)(6), and (a)(7). However, defendant agrees not to  
27 argue, either orally or in writing, for a sentence of less than 12  
28 months' imprisonment.

WAIVER OF CONSTITUTIONAL RIGHTS

20. Defendant understands that by pleading guilty, defendant gives up the following rights:

- a. The right to persist in a plea of not guilty.
- b. The right to a speedy and public trial by jury.
- c. The right to be represented by counsel -- and if necessary have the Court appoint counsel -- at trial. Defendant understands, however, that, defendant retains the right to be represented by counsel -- and if necessary have the Court appoint counsel -- at every other stage of the proceeding.
- d. The right to be presumed innocent and to have the burden of proof placed on the government to prove defendant guilty beyond a reasonable doubt.
- e. The right to confront and cross-examine witnesses against defendant.
- f. The right to testify and to present evidence in opposition to the charges, including the right to compel the attendance of witnesses to testify.
- g. The right not to be compelled to testify, and, if defendant chose not to testify or present evidence, to have that choice not be used against defendant.
- h. Any and all rights to pursue any affirmative defenses, Fourth Amendment or Fifth Amendment claims, and other pretrial motions that have been filed or could be filed.

WAIVER OF APPEAL OF CONVICTION

21. Defendant understands that, with the exception of an appeal based on a claim that defendant's guilty pleas were involuntary, by pleading guilty defendant is waiving and giving up any right to

1 appeal defendant's convictions on the offenses to which defendant is  
2 pleading guilty. Defendant understands that this waiver includes,  
3 but is not limited to, arguments that the statutes to which defendant  
4 is pleading guilty are unconstitutional, and any and all claims that  
5 the statement of facts provided herein is insufficient to support  
6 defendant's pleas of guilty.

7 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

8 22. Defendant gives up the right to appeal all of the  
9 following: (a) the procedures and calculations used to determine and  
10 impose any portion of the sentence; (b) the term of imprisonment  
11 imposed by the Court, including, to the extent permitted by law, the  
12 constitutionality or legality of defendant's sentence, provided it is  
13 within the statutory maximum; (c) the fine imposed by the Court,  
14 provided it is within the statutory maximum; (d) the amount and terms  
15 of any restitution order, provided it requires payment of no more  
16 than \$2,255,244; (e) the term of probation or supervised release  
17 imposed by the Court, provided it is within the statutory maximum;  
18 and (f) any of the following conditions of probation or supervised  
19 release imposed by the Court: the conditions set forth in Second  
20 Amended General Order 20-04 of this Court; the drug testing  
21 conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the  
22 alcohol and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

23 23. Defendant also gives up any right to bring a post-  
24 conviction collateral attack on the convictions or sentence,  
25 including any order of restitution, except a post-conviction  
26 collateral attack based on a claim of ineffective assistance of  
27 counsel, a claim of newly discovered evidence, or an explicitly  
28 retroactive change in the applicable Sentencing Guidelines,

1 sentencing statutes, or statutes of conviction. Defendant  
2 understands that this waiver includes, but is not limited to,  
3 arguments that the statutes to which defendant is pleading guilty are  
4 unconstitutional, and any and all claims that the statement of facts  
5 provided herein is insufficient to support defendant's pleas of  
6 guilty.

7 24. This agreement does not affect in any way the right of the  
8 USAO to appeal the sentence imposed by the Court.

9 RESULT OF WITHDRAWAL OF GUILTY PLEA

10 25. Defendant agrees that if, after entering guilty pleas  
11 pursuant to this agreement, defendant seeks to withdraw and succeeds  
12 in withdrawing defendant's guilty pleas on any basis other than a  
13 claim and finding that entry into this plea agreement was  
14 involuntary, then (a) the USAO will be relieved of all of its  
15 obligations under this agreement; and (b) should the USAO choose to  
16 pursue any charge that was either dismissed or not filed as a result  
17 of this agreement, then (i) any applicable statute of limitations  
18 will be tolled between the date of defendant's signing of this  
19 agreement and the filing commencing any such action; and  
20 (ii) defendant waives and gives up all defenses based on the statute  
21 of limitations, any claim of pre-indictment delay, or any speedy  
22 trial claim with respect to any such action, except to the extent  
23 that such defenses existed as of the date of defendant's signing this  
24 agreement.

25 RESULT OF VACATUR, REVERSAL OR SET-ASIDE

26 26. Defendant agrees that if any count of conviction is  
27 vacated, reversed, or set aside, the USAO may: (a) ask the Court to  
28 resentence defendant on any remaining count of conviction, with both

1 the USAO and defendant being released from any stipulations regarding  
2 sentencing contained in this agreement, (b) ask the Court to void the  
3 entire plea agreement and vacate defendant's guilty plea on any  
4 remaining count of conviction, with both the USAO and defendant being  
5 released from all their obligations under this agreement, or  
6 (c) leave defendant's remaining conviction, sentence, and plea  
7 agreement intact. Defendant agrees that the choice among these three  
8 options rests in the exclusive discretion of the USAO.

9 EFFECTIVE DATE OF AGREEMENT

10 27. This agreement is effective upon signature and execution of  
11 all required certifications by defendant, defendant's counsel, and an  
12 Assistant United States Attorney.

13 BREACH OF AGREEMENT

14 28. Defendant agrees that if defendant, at any time after the  
15 effective date of this agreement, knowingly violates or fails to  
16 perform any of defendant's obligations under this agreement ("a  
17 breach"), the USAO may declare this agreement breached. All of  
18 defendant's obligations are material, a single breach of this  
19 agreement is sufficient for the USAO to declare a breach, and  
20 defendant shall not be deemed to have cured a breach without the  
21 express agreement of the USAO in writing. If the USAO declares this  
22 agreement breached, and the Court finds such a breach to have  
23 occurred, then: (a) if defendant has previously entered guilty pleas  
24 pursuant to this agreement, defendant will not be able to withdraw  
25 the guilty pleas, and (b) the USAO will be relieved of all its  
26 obligations under this agreement.

27 29. Following the Court's finding of a knowing breach of this  
28 agreement by defendant, should the USAO choose to pursue any charge

1 that was either dismissed or not filed as a result of this agreement,  
2 then:

3 a. Defendant agrees that any applicable statute of  
4 limitations is tolled between the date of defendant's signing of this  
5 agreement and the filing commencing any such action.

6 b. Defendant waives and gives up all defenses based on  
7 the statute of limitations, any claim of pre-indictment delay, or any  
8 speedy trial claim with respect to any such action, except to the  
9 extent that such defenses existed as of the date of defendant's  
10 signing this agreement.

11 c. Defendant agrees that: (i) any statements made by  
12 defendant, under oath, at the guilty plea hearing (if such a hearing  
13 occurred prior to the breach); (ii) the agreed to factual basis  
14 statement in this agreement; and (iii) any evidence derived from such  
15 statements, shall be admissible against defendant in any such action  
16 against defendant, and defendant waives and gives up any claim under  
17 the United States Constitution, any statute, Rule 410 of the Federal  
18 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal  
19 Procedure, or any other federal rule, that the statements or any  
20 evidence derived from the statements should be suppressed or are  
21 inadmissible.

22 COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

23 OFFICE NOT PARTIES

24 30. Defendant understands that the Court and the United States  
25 Probation and Pretrial Services Office are not parties to this  
26 agreement and need not accept any of the USAO's sentencing  
27 recommendations or the parties' agreements to facts or sentencing  
28 factors.

1           31. Defendant understands that both defendant and the USAO are  
2 free to: (a) supplement the facts by supplying relevant information  
3 to the United States Probation and Pretrial Services Office and the  
4 Court, (b) correct any and all factual misstatements relating to the  
5 Court's Sentencing Guidelines calculations and determination of  
6 sentence, and (c) argue on appeal and collateral review that the  
7 Court's Sentencing Guidelines calculations and the sentence it  
8 chooses to impose are not error, although each party agrees to  
9 maintain its view that the calculations in paragraph 17 are  
10 consistent with the facts of this case. While this paragraph permits  
11 both the USAO and defendant to submit full and complete factual  
12 information to the United States Probation and Pretrial Services  
13 Office and the Court, even if that factual information may be viewed  
14 as inconsistent with the facts agreed to in this agreement, this  
15 paragraph does not affect defendant's and the USAO's obligations not  
16 to contest the facts agreed to in this agreement.

17           32. Defendant understands that even if the Court ignores any  
18 sentencing recommendation, finds facts or reaches conclusions  
19 different from those agreed to, and/or imposes any sentence up to the  
20 maximum established by statute, defendant cannot, for that reason,  
21 withdraw defendant's guilty pleas, and defendant will remain bound to  
22 fulfill all defendant's obligations under this agreement. Defendant  
23 understands that no one -- not the prosecutor, defendant's attorney,  
24 or the Court -- can make a binding prediction or promise regarding  
25 the sentence defendant will receive, except that it will be within  
26 the statutory maximum.



NO ADDITIONAL AGREEMENTS

33. Defendant understands that, except as set forth herein, there are no promises, understandings, or agreements between the USAO and defendant or defendant's attorney, and that no additional promise, understanding, or agreement may be entered into unless in a writing signed by all parties or on the record in court.

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

34. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE  
FOR THE CENTRAL DISTRICT OF  
CALIFORNIA

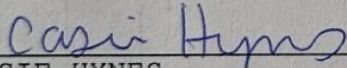
E. MARTIN ESTRADA  
United States Attorney



KRISTEN A. WILLIAMS  
Assistant United States Attorney

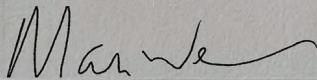
3/15/2024

Date



CASIE HYNES  
Defendant

3-14-24  
Date



MARK J. WERKSMAN  
Attorney for Defendant CASIE HYNES

3/15/2024

Date



CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorney in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.

Casie Hynes  
CASIE HYNES  
Defendant

3-14-24  
Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

I am CASIE HYNES's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of her rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of guilty pleas pursuant to this agreement.



MARK J. WERKSMAN  
Attorney for Defendant CASIE HYNES

3/15/2024

Date

# Exhibit A



UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASIE HYNES,  
aka "Casie Little,"

Defendant.

CR No.

I N F O R M A T I O N

[18 U.S.C. § 1343: Wire Fraud; 18  
U.S.C. § 287: False, Fictitious,  
or Fraudulent Claims; 18 U.S.C.  
§ 982: Criminal Forfeiture]

The United States Attorney charges:

COUNT ONE

[18 U.S.C. § 1343]

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Information:

Defendant and Relevant Entities

1. Defendant CASIE HYNES, also known as "Casie Little," was a resident of Los Angeles County.

2. Between October 2020, and August 2021, defendant HYNES incorporated at least six businesses, including Casie Hynes Consulting; Nasty Womxn Project, LLC; Joseph Little Consulting, LLC; She Suite Collective, LLC; and Casie Little, most of which listed defendant HYNES as the organizer and/or chief executive officer

1 ("CEO") of the business and listed one of defendant HYNES's  
2 residences as the business address.

3 3. Between in or around June 2020 and July 2021, defendant  
4 HYNES also obtained and caused to be obtained employer identification  
5 numbers ("EINs") for at least 24 businesses, including Joseph Little,  
6 Caitlyn Hynes, Casie Little Consulting, College Access Project, Casie  
7 & Joseph Little, Joseph Little Consulting, NW Project, Nasty Womxn  
8 Project, She Suite Collective, SheSuiteCollective, She-Suite  
9 Partners, She Suite Partners, College Club, She Suite Ventures,  
10 Madeleine Weber, NW Project CA, JL Education, Casie Hynes RVOC TR  
11 04122021, CL Services, CL Education, and Casie Hynes Property TR.

12 The Paycheck Protection Program

13 4. The United States Small Business Administration ("SBA")  
14 was an executive-branch agency of the United States government that  
15 provided support to entrepreneurs and small businesses. The mission  
16 of the SBA was to maintain and strengthen the nation's economy by  
17 enabling the establishment and viability of small businesses and by  
18 assisting in the economic recovery of communities after disasters.

19 5. As part of this effort, the SBA facilitated government-  
20 backed loans through banks, credit unions, and other lenders.

21 6. The Coronavirus Aid, Relief, and Economic Security  
22 ("CARES") Act was a federal law enacted in or about March 2020 that  
23 was designed to provide emergency financial assistance to Americans  
24 suffering economic harm as a result of the COVID-19 pandemic. One  
25 form of assistance provided by the CARES Act was the authorization of  
26 United States taxpayer funds in forgivable loans to small businesses  
27 for job retention and certain other expenses, through a program  
28 referred to as the Paycheck Protection Program ("PPP").

1           7. To obtain a PPP loan, a qualifying business was required to  
2 submit a PPP loan application, signed by an authorized representative  
3 of the business. The PPP loan application required the business,  
4 through its authorized representative, to acknowledge the program  
5 rules and make certain affirmative certifications to be eligible to  
6 obtain the PPP loan. One such certification required the applicant  
7 to affirm that "[t]he [PPP loan] funds w[ould] be used to retain  
8 workers and maintain payroll or make mortgage interest payments,  
9 lease payments, and utility payments." The applicant, through its  
10 authorized representative, was also required to acknowledge that "I  
11 understand that if the funds are used for unauthorized purposes, the  
12 federal government may pursue criminal fraud charges." In the PPP  
13 loan application, the small business, through its authorized  
14 representative, was required to state, among other things, its: (a)  
15 average monthly payroll expenses; and (b) number of employees. These  
16 figures were used to calculate the amount of money the small business  
17 was eligible to receive under the PPP, and a business could not  
18 receive a loan of more than 2.5 times its average monthly payroll  
19 costs. In addition, businesses applying for a PPP loan were required  
20 to provide documentation showing their payroll expenses.

21           8. A PPP loan application was processed by a participating  
22 financial institution ("lender"). If a PPP loan application was  
23 approved, the participating lender would fund the loan using its own  
24 monies, which were guaranteed by the SBA. Data from the application,  
25 including information about the borrower, the total amount of the  
26 loan, and the listed number of employees, was transmitted by the  
27 lender to the SBA in the course of processing the loan.

1           9.     PPP loan proceeds were required to be used by the business  
2 on certain permissible expenses, including payroll costs, mortgage  
3 interest, rent, and utilities. Under the applicable PPP rules and  
4 guidance, the interest and principal on the PPP loan was eligible for  
5 forgiveness if the business was eligible for the PPP loan it  
6 received, spent the loan proceeds on these permissible expense items  
7 within a designated period of time, and used a certain portion of the  
8 loan proceeds for payroll expenses.

9           The Economic Injury Disaster Loan Program

10          10.    The Economic Injury Disaster Loan ("EIDL") Program was an  
11 SBA program that provided low-interest financing to small businesses,  
12 renters, and homeowners in regions affected by declared disasters.

13          11.    The CARES Act authorized the SBA to provide EIDLs up to \$2  
14 million to eligible small businesses experiencing substantial  
15 financial disruption due to the COVID-19 pandemic. In addition, the  
16 CARES Act authorized the SBA to issue advances of up to \$10,000 to  
17 small businesses applying for an EIDL.

18          12.    To obtain an EIDL and an advance, a qualifying business was  
19 required to submit an application to the SBA and provide information  
20 about its operations, such as the number of employees, gross revenues  
21 for the 12-month period preceding the disaster, and cost of goods  
22 sold in the 12-month period preceding the disaster. In the case of  
23 EIDLs for COVID-19 relief, the 12-month period extended from January  
24 1, 2019, to January 31, 2020. Applicants certified that all the  
25 information in the application was true and correct to the best of  
26 their knowledge.

27          13.    EIDL applications were submitted directly to the SBA and  
28 processed by the agency with support from a government contractor.



1 The amount of the loan was determined, in part, on the information  
2 provided by the applicant about employment, revenue, and cost of  
3 goods, as described above.

4 14. Any funds issued under an EIDL or advance were issued  
5 directly by the SBA. EIDL funds could be used for payroll expenses,  
6 sick leave, production costs, and business obligations, such as  
7 debts, rent, and mortgage payments. Borrowers, as a part of the EIDL  
8 loan application, certified that they would use loan proceeds "solely  
9 as working capital to alleviate economic injury caused by disaster  
10 occurring in the month of January 31, 2020, and continuing  
11 thereafter." If the applicant also obtained a loan under the PPP,  
12 the EIDL loan funds could not be used for the same purpose as the PPP  
13 loan funds.

14 B. THE SCHEME TO DEFRAUD

15 15. Beginning no later than in or around June 2020, and  
16 continuing until at least in or around December 2021, in Los Angeles  
17 County, within the Central District of California, and elsewhere,  
18 defendant HYNES, knowingly and with intent to defraud, devised,  
19 intended to devise, and participated in a scheme to defraud lenders  
20 and the SBA, and to obtain money and property from the lenders and  
21 the SBA by means of material false pretenses, representations, and  
22 promises, and the concealment of material facts.

23 16. The fraudulent scheme operated and was carried out, in  
24 substance, as follows:

25 a. Defendant HYNES incorporated and/or obtained EINs for  
26 a variety of businesses (collectively, the "HYNES Companies").

27 b. Defendant HYNES applied for PPP and EIDL loans on  
28 behalf of the Hynes Companies. In those applications, defendant

1 HYNES made false statements to lenders and the SBA, including false  
2 representations regarding the number of employees to whom the  
3 companies had paid wages and the amount of those purported wages, and  
4 false certifications that the loans would be used for permissible  
5 business purposes. In some instances, and in order to conceal her  
6 involvement with the loans and make the companies seem more  
7 legitimate, defendant HYNES applied for the loans using the names and  
8 personal information of real persons as purported officers or  
9 employees of the businesses, knowing that those persons did not hold  
10 those roles and had not authorized defendant HYNES to use their names  
11 and information in connection with the applications.

12 c. In connection with those applications, defendant HYNES  
13 also electronically submitted, and cause to be submitted, false  
14 documents to lenders in support of the fraudulent PPP and EIDL loan  
15 applications, including false and fictitious bank and tax documents,  
16 and documents bearing the forged signatures of real persons.

17 d. At the time of these applications, defendant HYNES  
18 knew that the representations regarding the numbers of employees and  
19 purported wages paid and intended use of the loan proceeds were  
20 false, the bank and tax documents were fabricated, and the signatures  
21 were forged. In making these false representations and submitting  
22 these fabricated documents, defendant HYNES knew and intended that  
23 the lenders would rely on them to approve the applications and  
24 determine the amounts to be disbursed under the PPP and EIDL  
25 programs.

26 e. Defendant HYNES directed that PPP and EIDL loan  
27 proceeds be deposited into bank accounts that defendant HYNES  
28 controlled.

1           f. Defendant HYNES then used the fraudulently obtained  
2 PPP and EIDL loan proceeds for her own personal benefit, including  
3 for expenses prohibited under the requirements of the PPP and EIDL  
4 programs.

5           17. Between June 2020 and June 2021, defendant HYNES submitted  
6 and caused to be submitted approximately 23 fraudulent PPP loan  
7 applications to various federally insured financial institutions and  
8 approximately 63 fraudulent EIDL applications to the SBA on behalf of  
9 the HYNES Companies seeking a total of approximately \$3,174,323 in  
10 PPP and EIDL funds, and actually received approximately \$2,255,244 in  
11 fraudulent proceeds from those loans based on the false and  
12 fraudulent statements, representations, and promises in the  
13 applications.

14 C. USE OF THE WIRES

15           18. On or about April 14, 2021, in Los Angeles, within the  
16 Central District of California, and elsewhere, defendant HYNES, for  
17 the purpose of executing the above-described scheme to defraud,  
18 transmitted and caused the transmission of, by means of wire  
19 communications in interstate commerce, a PPP loan application in the  
20 name of JL Education from California, to American Lending Center via  
21 a server outside the State of California.

## COUNT TWO

[18 U.S.C. §§ 287, 2(b)]

19. The Grand Jury re-alleges paragraphs 1 through 3 of this Information here.

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Information:

The CARES Act and Coronavirus Response Credits

20. The Internal Revenue Service ("IRS") was an agency of the United States responsible for collecting taxes and administering the Internal Revenue Code.

21. The CARES Act authorized an employee retention tax credit (the "ERC") that a small business could use to reduce the employment tax it owed to the IRS. To qualify, the business had to have been operational in 2020 and to have experienced (1) at least a partial suspension of the business's operations because of a government COVID-19 order (e.g., an order limiting commerce, group meetings, or travel) or (2) a significant decline in profits. The ERC equaled a percentage of the wages that the business paid to its employees during the quarter, subject to a maximum amount.

22. The Families First Coronavirus Response Act ("Coronavirus Response Act") and its amendments authorized the IRS to give a credit against employment taxes to reimburse businesses for the wages paid to employees who were on sick or family leave and could not work because of COVID-19 (the "paid sick and family leave credit," and, collectively with the ERC, the "COVID-19 Tax Credits"). The paid sick and family leave credit equaled the wages the business paid to employees during the sick or family leave, subject to a maximum amount.

23. The taxpayer could request the COVID-19 Tax Credits on the IRS Form 941 (Employer's Quarterly Federal Tax Return) ("Form 941") and was required to truthfully state, among other things, the number of employees and business's quarterly wages. The COVID-19 Tax Credits could generate refunds, and the taxpayer could request that the IRS pay the refunds in advance, before the business filed its quarterly employment tax return, through the filing of an IRS Form 7200 (Advance Payment of Employer Credits Due to COVID-19) ("Form 7200").

24. Federal Tax Deposits ("FTDs"), among other things, consisted of employment taxes, including taxes that were withheld from employees' wages. Certain employers were required to make periodic FTDs to the IRS, normally on a monthly or semiweekly basis. On the IRS Form 941, the employer could then deduct the FTDs paid to the IRS for the applicable quarter from the total amount of employment taxes due to the IRS.

#### She Suite Ventures

25. In or around January 2021, defendant HYNES obtained an EIN on behalf of a business called She Suite Ventures.

26. For tax years 2020 through 2021, She Suite Ventures had no substantial business operations and IRS records reflect neither (i) the issuance of any Forms W-2, Forms 1099, or other wage reporting forms to any individuals, nor (ii) the payment of any FTDs to the IRS on She Suite Ventures' behalf.

#### B. THE FALSE CLAIMS

27. On or about July 13, 2021, in Los Angeles County, within the Central District of California, and elsewhere, defendant HYNES made and presented, and willfully caused to be made and presented, to

1 the IRS, which is part of the United States Department of the  
2 Treasury, a false, fictitious, and fraudulent claim against the  
3 United States for the payment of a tax refund - namely, a Form 7200  
4 filed on behalf of She Suite Ventures for the fourth quarter of 2021,  
5 requesting approximately \$195,911.41 as an advance payment of COVID-  
6 19 Tax Credits - which claim defendant HYNES then knew to be false,  
7 fictitious, and fraudulent in that She Suite Ventures was not  
8 entitled to the claimed advance payment as reported on the return,  
9 including because She Suite Ventures did not have the number of  
10 employees claimed on the return and had not paid employees the amount  
11 in wages, tips, and other compensation reported on that return.



FORFEITURE ALLEGATION

[18 U.S.C. § 982]

1. Pursuant to Rule 32.2(a) of the Federal Rules of Criminal Procedure, notice is hereby given that the United States of America will seek forfeiture as part of any sentence, pursuant to Title 18, United States Code, Section 982(a)(2), in the event of the defendant's conviction of the offense set forth in Count One of this Indictment.

2. The defendant, if so convicted, shall forfeit to the United States of America the following:

(a) All right, title and interest in any and all property, real or personal, constituting, or derived from, any proceeds obtained, directly or indirectly, as a result of the offense, including but not limited to \$120,925.10 seized on or about May 24, 2023, from Bluevine checking account ending in 5915, held in the name of Joseph Little Consulting, Joseph Little; and

(b) To the extent such property is not available for forfeiture, a sum of money equal to the total value of the property described in subparagraph (a).

3. Pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 18, United States Code, Section 982(b), the defendant, if so convicted, shall forfeit substitute property, up to the total value of the property described in the preceding paragraph if, as the result of any act or omission of the defendant, the property described in the preceding paragraph, or any portion thereof: (a) cannot be located upon the exercise of due diligence; (b) has been transferred, sold to or deposited with a third party; (c) has been placed beyond the jurisdiction of the court; (d) has

1 been substantially diminished in value; or (e) has been commingled  
2 with other property that cannot be divided without difficulty.

3  
4 E. MARTIN ESTRADA  
5 United States Attorney  
6

7 MACK E. JENKINS  
8 Assistant United States Attorney  
9 Chief, Criminal Division

10 RANEE A. KATZENSTEIN  
11 Assistant United States Attorney  
12 Chief, Major Frauds Section

13 KRISTEN A. WILLIAMS  
14 Assistant United States Attorney  
15 Deputy Chief, Major Frauds Section  
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